

D.A.R.T.
(Domestic Abuse Resistance Team)

Ruston, Louisiana

Financial Statements

For The Year Ended December 31, 2011



Douglas A. Brewer, LLC
Certified Public Accountant

D. A. R. T.
(Domestic Abuse Resistance Team)
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For The Year Ended December 31, 2011

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Douglas A. Brewer, LLC

Certified Public Accountant

500 North Trenton

P.O. Box 1250

Ruston, LA 71273-1250

Phone: (318) 255-8244 Fax: (318) 255-8245

INDEPENDENT AUDTIOR'S REPORT

To the Board of Directors
D.A.R.T (Domestic Abuse Resistance Team)
Ruston, Louisiana 71270

I have audited the accompanying statement of financial position of the D.A.R.T. (Domestic Abuse Resistance Team), (a nonprofit organization) as of December 31, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Domestic Abuse Resistance Team as of December 31, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 26, 2012, on my consideration of Domestic Abuse Resistance Team's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of D.A.R.T. (Domestic Abuse Resistance Team) taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analyses and are not a required part of the financial statements of D.A.R.T. (Domestic Abuse Resistance Team). The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Douglas A. Brewer, LLC

Ruston, Louisiana
June 26, 2012

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Financial Position
December 31, 2011

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 213,055
Certificate of Deposit	90,000
Accounts Receivable	72,024
Prepaid Expenses	876
Total Current Assets	<u>375,955</u>

Property and Equipment

Furniture and Fixtures	98,552
Leasehold Improvements	58,735
Buildings	49,000
Total Property and Equipment	<u>206,287</u>
Less: Accumulated Depreciation	<u>(113,195)</u>
Net Property and Equipment	93,092

TOTAL ASSETS

\$ 469,047

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable & Accrued Liabilities	\$ -
Deferred Revenues	131
Accrued Salaries & Payroll Taxes	17,360
Accrued Sick Time	14,294
Total Current Liabilities	<u>31,785</u>

Total Liabilities

31,785

Net Assets

Net Assets - Unrestricted	388,590
Net Assets - Temporarily Restricted	48,672
Net Assets - Permanently Restricted	-
Total Net Assets	<u>437,262</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 469,047

The accompanying notes are an integral part of this financial statement.

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Activities
For The Year Ended December 31, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Changes in Net Assets:			
Revenues and Gains:			
Grants	\$ -	\$ 551,776	\$ 551,776
Public Support Donations	68,441	-	68,441
Non-Cash Contributions	49,000	-	49,000
Fund Raisings	-	21,002	21,002
Interest Earned	849	-	849
Total Revenues & Gains	<u>118,290</u>	<u>572,778</u>	<u>691,068</u>
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	<u>587,735</u>	<u>(587,735)</u>	<u>-</u>
Total Revenues, Gains, and Other Support	706,025	(14,957)	691,068
Expenses:			
Program Services	557,174	-	557,174
Fundraising	1,080	-	1,080
Management and General	68,554	-	68,554
Total Expenses	<u>626,808</u>	<u>-</u>	<u>626,808</u>
Increase in Net Assets	79,217	(14,957)	64,260
Net Assets at Beginning of Year	<u>309,373</u>	<u>63,629</u>	<u>373,002</u>
NET ASSETS AT END OF YEAR	<u>\$ 388,590</u>	<u>\$ 48,672</u>	<u>\$ 437,262</u>

The accompanying notes are an integral part of this financial statement.

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Functional Expenses
For The Year Ended December 31, 2011

	Program Services	Fundraising	Management & General	Total
Salaries	\$ 391,467	\$ -	\$ 29,901	\$ 421,368
Fringe	67,974	-	4,408	72,382
Travel	14,179	-	1,870	16,049
Operating Expense	62,097	-	12,289	74,386
Supplies	11,896	-	4,051	15,947
Training	-	-	1,759	1,759
Client Care	9,561	-	-	9,561
Audit & Legal Fees	-	-	4,100	4,100
Fund Raising Expenses	-	1,080	-	1,080
Depreciation	-	-	10,176	10,176
Totals	\$ 557,174	\$ 1,080	\$ 68,554	\$ 626,808

The accompanying notes are an integral part of this financial statement.

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Cash Flows
For The Year Ended December 31, 2011

Cash Flows From Operating Activities	
Receipts from Granting Agencies and Contributors	\$ 693,645
Payments to Suppliers for Goods and Services	(204,407)
Payments to Employees	(420,603)
Payment of Payroll Taxes	(33,661)
Net Cash Provided by Operating Activities	<u>34,974</u>
 Cash Flows From Investing Activities	
Net Cash Used by Investing Activities	<u>-</u>
 Cash Flows From Financing Activities	
Net Cash Provided by Financing Activities	<u>-</u>
 Net Decrease in Cash and Cash Equivalents	 34,974
Cash and Cash Equivalents at Beginning of Year	<u>178,081</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 213,055</u></u>
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Increase in Net Assets	\$ 64,260
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	10,176
Non-Cash Contributions	(49,000)
Decrease in Accounts Receivable	2,577
Increase in Accounts Payable and Accrued Liabilities	(28)
Decrease in Prepaid Expenses	3,755
Decrease in Deferred Revenues	(128)
Increase in Accrued Salaries and Payroll Taxes	2,597
Increase in Accrued Sick Time	765
Net Cash Provided by Operating Activities	<u><u>\$ 34,974</u></u>

The accompanying notes are an integral part of this financial statement.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

Note 1 – Summary of Significant Accounting Policies

a. Reporting Entity:

D.A.R.T. (Domestic Abuse Resistance Team) is a nonprofit organization established in 1994 under the provisions of Louisiana law (Louisiana Revised Statutes 12.1201 et. Seq. and Section 501 (c) (3) of the Internal Revenue Code) with its mission, as described in its Articles of Incorporation, being “to provide services for abused residents of Lincoln Parish and to organize, maintain, and perpetuate a shelter for the benefit, advantage, and welfare of its citizens of Lincoln Parish, Louisiana, who may be subjected to some form of abuse.” D.A.R.T. was also established to coordinate the activities of other agencies offering services to victims of domestic abuse in Lincoln, Union, Bienville, Claiborne and Jackson Parishes in an effort to avoid unnecessary and wasteful duplication and to provide services not available in the service area.

D.A.R.T. was formed through the efforts of local agencies and is supported by several organizations and offices (including the District Judge’s Office, Ruston City Police Department, Lincoln Parish Health Department, Volunteers of America, Lincoln Parish Sheriff’s Office, Ruston Mental Health Center, District Attorney’s Office, Lincoln Council on Aging, United Way, and Christian Community Action).

Since the inception of D.A.R.T. in January 1994, the Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations. A shelter has been opened in Ruston to provide residential and nonresidential assistance to victims of domestic violence and their dependents. This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; legal advocacy and case management.

b. Presentation of Statements:

The financial statements are prepared on the accrual basis of accounting and financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*. Under SFAS No. 117, D.A.R.T. is required to report its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Also required is the presentation of the statement of cash flows.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

Unrestricted net assets represent those assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use at its discretion.

Temporarily restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of D.A.R.T., pursuant to those stipulations.

Permanently restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of D.A.R.T.

Net assets of the two restricted classes are created only by donor-imposed restrictions on their use. All other net assets, including board designated or appropriated amounts, are legally unrestricted and are reported as part of the unrestricted class.

D.A.R.T. does not have any permanently restricted net assets for year ended December 31, 2011.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-stipulated restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is unrestricted by explicit donor stipulations or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

c. Contributions:

D.A.R.T. has adopted Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and for Contributions made*. In accordance with SFAS No. 116, contributions are recognized when the donor makes a promise to give and are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

D.A.R.T. reports gift of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The organization reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the temporarily restricted or permanently restricted net asset classes. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restriction when the donated or acquired long-lived assets are placed in service.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as "net assets released from restriction" in the statement of activities.

d. Fund Accounting:

The accounts of the organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. In accordance with SFAS No. 117, fund balances are classified on the Statement of Financial Position as unrestricted, temporarily restricted, or permanently restricted net assets based on the absence or existence and type of donor-imposed restrictions.

Program funding is provided by grants from the following sources:

Emergency Shelter Grant Program

The Louisiana Department of Children and Family Services, Office of Community Services has deemed it appropriate to grant, through the state, certain sums of money to be used by the Contractor in assisting needy homeless individuals to receive shelter and other essential services to assist pursuant to rules and authorized by this agreement will be performed in accordance with the approved project descriptions(s), approved budget(s), and relevant state and federal directives and policies.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

Crime Victims Assistance Grant Program

The program is to be operated by a public agency or non-profit organization, or combination thereof, and provides service to crime victims. The program requires promotion of, within the community served, coordinated public and private efforts to aid crime victims. The program must demonstrate that it will coordinate its activities with other service providers in the community so that the best interests of the crime victim are served and interagency communication enhanced.

Louisiana Department of Children and Family Services, Federal and State Family Violence Funds, State General Funds, TANF funds, & Marriage License and Civil Fee Funds

These funds are to be used to supplement the operations of D.A.R.T., inclusive of personnel costs, grant administration, and other expenses.

The program/agency assures and certifies the following upon receipt of State and Federal Family Violence Funds.

These funds will not be used as direct payment of any victim or dependent of a victim of family violence.

No income eligibility standard will be imposed on individuals receiving assistance of services supported with these funds.

All services shall be provided without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

That the program/agency shall have staffing provision and personnel policy that employment practices will be executed without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

Violence Against Women Grant

The project funds a portion of the legal advocate's salary, salary for keeping accurate and up to date statistics, and a community advocate to assist clients with services. All activities authorized by this agreement will be performed in accordance with the approved project description(s), approved budget(s) state and federal directives and policies.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

Interest on Lawyers' Trust Accounts Grant

The Louisiana Bar Foundation provides grant revenue to assist in providing legal aid and advocacy to the indigent victims of domestic violence. These funds assist in the continuation and expansion of the legal advocacy program.

United Way

The United Way funding is used to pay a portion of the salaries and taxes of several D.A.R.T employees.

e. Budget Policy:

The D.A.R.T. follows these procedures in establishing the budgetary data reflected in these financial statements.

The various grant sources have established budgets by which expenditures are determined and monitored at the time of applications and approval of grants.

The budget is prepared on modified accrual basis, consistent with the basis of accounting for comparability of budgeted and actual revenues and expenditures. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device. Expenditures cannot legally exceed appropriations on an individual fund level.

f. Fixed Assets:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated if listed in schedule of assets. Depreciation of furniture and equipment is provided on the straight-line basis over an estimated useful life of five years. Depreciation of leasehold improvements is provided on the straight-line basis over an estimated useful life of 15 years. The board has established a \$500 capitalization policy.

g. Reclassifications:

Certain amounts presented in the prior year have been reclassified in order to compare with the current year's presentation

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

h. Annual and Sick Leave:

Compensated leave will be recorded as fund expenditures in the year in which they are paid. The Agency's sick leave policy provides for the accumulation of up to 80 hours per year and a maximum of 120 hours total. Accumulated sick leave at December 31, 2011 is \$14,294.

i. Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

j. Cash and Cash Equivalents:

For the purposes of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents. Fair value approximates carrying amounts.

Note 2 – Certificates of Deposit

At December 31, 2011, D.A.R.T. owned a certificate of deposit in the amount of \$90,000. The certificate had a stated interest rate of .25% and a five month maturity.

Note 3 – Restrictions on Net Assets

Substantially all of the restrictions on net assets at the end of 2011 are related to funds raised through various campaigns targeting local outreach areas. These areas include Bienville, Union, Claiborne and Jackson parishes. Public support in the amount of \$48,672 was restricted at December 31, 2011. These restrictions will expire as the funds are utilized for their intended purposes.

Note 4 – Funding Policies and Sources of Funds

D.A.R.T. receives its monies through various methods of funding. The Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

Note 5 – Grants Receivable

Grants receivable at December 31, 2011 consisted of reimbursements for expenses incurred under the following programs:

Crime Victims Assistance	\$17,504
Emergency Shelter Grant	9,024
Family Violence Prevention	37,887
Interest on Lawyers' Trust Accounts	540
United Way	2,078
Violence Against Women Act	4,134
Miscellaneous	<u>857</u>
Total	<u>\$ 72,024</u>

Note 6 – In-Kind Contributions

The organization receives various in-kind contributions from time to time. The value of these contributions is reflected in the accompanying financial statements at estimated fair market value. The primary in-kind contributions consisted of furniture, supplies and equipment.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Agency; but these services do not meet the criteria for recognition as contributed services.

Note 7 - Fixed Assets

D.A.R.T. has classified its fixed assets as follows:

	Balance December 31, 2010	Additions	Deletions	Balance December 31, 2011
Fixed Assets:				
Office Furniture & Equipment	\$ 98,552	-	-	98,552
Leasehold Improvements	58,735	-	-	58,735
Buildings	-	49,000	-	49,000
Total General Fixed Assets	<u>\$ 157,287</u>	<u>49,000</u>	<u>-</u>	<u>206,287</u>
Less: Accumulated Depreciation	<u>(103,019)</u>	<u>-</u>	<u>(10,176)</u>	<u>(113,195)</u>
Net Fixed Assets	<u>\$ 54,268</u>	<u>-</u>	<u>(10,176)</u>	<u>93,092</u>

Current year depreciation was recorded in the amount of \$10,176.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

The agency typically purchases fixed assets with funds provided through various funding agencies and grants. The table below summarizes the sources of fixed assets.

	Balance		Additions		Deletions		Balance
	2010						2011
E.S.G.P	\$ 14,679	\$	-	\$	-	\$	14,679
C.V.A	4,234		-		-		4,234
O.W.P.	49,723		-		-		49,723
L.C.A.D.V. Rural Projects	16,015		-		-		16,015
R.P.A.P – L.C.A.D.V.	3,990		-		-		3,990
Marriage License/Civil Fees	12,391		-		-		12,391
TANF	2,110		-		-		2,110
D.A.R.T	51,767		49,000		-		100,767
Total Investment in Fixed Assets	\$ 157,287	\$	49,000	\$	-	\$	206,287

Note 8 – Board of Director’s Compensation

The Board of Director’s is a voluntary board; therefore, no compensation has been paid to any member.

Note 9 – Income Tax Status

D.A.R.T., a non-profit corporation, is exempt from federal income taxation under Section 501(c) (3) of the Internal Revenue Code, except for taxes pertaining to unrelated business income. In addition, it has been determined that D.A.R.T. is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. No provision has been made for income taxes in the accompanying financial statements since D.A.R.T. does not have a significant amount of unrelated business income for the year ended December 31, 2011.

Note 10 – Judgments, Claims, and Similar Contingencies

The organization receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allow ability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the organization and the Federal or State Agency. Also, it is management’s opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the organizations financial position.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2011

Note 11 – Federally Assisted Programs

D.A.R.T. participates in a number of federally assisted programs. These programs are audited in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the organizations management believes that further examinations would not result in any significant disallowed costs.

Note 12 – Economic Dependency

D.A.R.T. receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Social Services, Office of Community Services. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the organization receives could be reduced significantly and have an adverse impact on its operations.

Note 13 – Concentrations of Credit Risk

The organization maintains deposits in a local financial institution. The carrying amounts of those accounts, which include the certificate of deposit, totaled \$303,059 at December 31, 2011. The corresponding bank balances totaled \$311,627. Balances of up to \$250,000 were covered by federal depository insurance.

Note 14 - Subsequent Events

Date of Management Evaluation

Management has evaluated subsequent events through June 26, 2012, the date on which the financial statements were available to be issued.

Note 15 - Uncertain Tax Positions

The provisions of FASB Interpretation No. 48 (FIN 48) were adopted by the organization on January 1, 2009. The adoption of FIN 48 did not result in any changes to net assets or deferred income tax liabilities.

Accrued interest and penalties associated with uncertain tax positions are included as a component of the provision for income taxes. There were no unrecognized tax benefits at January 1, 2009. For the year ended December 31, 2011, there were no unrecognized tax benefits, or accrued interest and penalties.

The company files Form 990, an informational tax return in the U.S. federal tax jurisdiction. Federal tax returns prior to 2008 are closed.

Supplemental Information

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Grant Activities
For The Year Ended December 31, 2011

<u>Revenues</u>	<u>V.A.W.A</u>	<u>FVP</u>	<u>C.V.A</u>
Grant Income	\$ 19,845	\$ 370,755	\$ 62,343
Total Grant Income	<u>19,845</u>	<u>370,755</u>	<u>62,343</u>
<u>Expenditures</u>			
Current:			
Salaries	18,401	257,140	57,370
Fringe	1,405	53,117	4,973
Travel	-	12,937	-
Operating Expense	-	41,951	-
Supplies	39	5,049	-
Training	-	-	-
Client Care	-	155	-
Audit Fees	-	2,000	-
Equipment - Non-capital	-	-	-
Miscellaneous	-	-	-
Capital Outlays	-	-	-
Total Expenditures	<u>19,845</u>	<u>372,349</u>	<u>62,343</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>(1,594)</u>	<u>-</u>
Other Financing Sources (Uses)			
Operating Transfers - In	-	-	-
Operating Transfers - Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>(1,594)</u>	<u>-</u>
Fund Balances, Beginning of Year			
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ (1,594)</u>	<u>\$ -</u>

<u>E.S.G.</u>	<u>I.O.L.T.A.</u>	<u>United Way</u>	<u>Marriage License</u>	<u>Civil Fees</u>	<u>Total</u>
\$ 23,748	\$ 13,320	\$ 49,190	\$ 9,006	\$ 3,569	\$ 551,776
<u>23,748</u>	<u>13,320</u>	<u>49,190</u>	<u>9,006</u>	<u>3,569</u>	<u>551,776</u>
-	12,372	45,693	1,034	495	392,505
-	948	3,497	3,619	1,654	69,213
-	-	-	961	266	14,164
19,793	-	-	2,846	693	65,283
5,555	-	-	710	451	11,804
-	-	-	-	-	-
-	-	-	-	64	219
-	-	-	-	-	2,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,348</u>	<u>13,320</u>	<u>49,190</u>	<u>9,170</u>	<u>3,623</u>	<u>555,188</u>
<u>(1,600)</u>	<u>-</u>	<u>-</u>	<u>(164)</u>	<u>(54)</u>	<u>(3,412)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,600)</u>	<u>-</u>	<u>-</u>	<u>(164)</u>	<u>(54)</u>	<u>(3,412)</u>
<u>\$ (1,600)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (164)</u>	<u>\$ (54)</u>	<u>\$ (3,412)</u>

Douglas A. Brewer, LLC

Certified Public Accountant

500 North Trenton

P.O. Box 1250

Ruston, LA 71273-1250

Phone: (318) 255-8244 Fax: (318) 255-8245

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
D.A.R.T. (Domestic Abuse Resistance Team)
Ruston, Louisiana

I have audited the financial statements of D.A.R.T. (Domestic Abuse Resistance Team), (a nonprofit organization), (the entity), as of and for the year ended December 31, 2011, and have issued my report thereon dated June 26, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the entity's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Board of Directors
D.A.R.T. (Domestic Abuse Resistance Team)
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the entity's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the audit committee, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Douglas A. Brewer, LLC

Ruston, Louisiana
June 26, 2012

D.A.R.T
(Domestic Abuse Resistance Team)
Schedule of Federal Financial Assistance
For The Year Ended December 31, 2011

<u>Grant Title</u>	<u>Fund Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Housing and Urban Development:			
Community Planning and Development			
HUD Emergency Shelter Grants Program to:			
Louisiana Department of Social Services - Office of Community Services			
Subgranted to City of Ruston			
Emergency Shelter Grant Program			
07-01-10 to 06-30-11	ESG-16	14.231	\$ 16,968
07-01-11 to 06-30-12	ESG-17	14.231	<u>6,780</u>
Total United States Department of Housing and Urban Development			<u>23,748</u>
United States Department of Justice:			
Bureau of Justice Assistance, subgranted to:			
Louisiana Commission on Law Enforcement and Administration			
of Criminal Justice			
Domestic Violence Program, Crime Victim Assistance			
03-01-10 to 02-28-11	CVA-17	16.575	8,883
03-01-11 to 02-28-12	CVA-18	16.575	40,991
Violence Against Women Formula Grants			
10-01-10 to 09-30-11	VAWA-15	16.588	8,995
10-01-11 to 09-30-12	VAWA-15	16.588	<u>10,850</u>
Total Department of Justice			<u>69,719</u>
United States Department of Health and Human Services:			
Pass through Louisiana Department of Children and Family Services, Office of Community Services			
Family Violence Prevention and Services			
07-01-10 to 06-30-11	FVP-15	93.671	30,148
07-01-11 to 06-30-12	FVP-16	93.671	274,436
Total Department of Health and Human Services			<u>304,584</u>
Total Federal Awards			<u>\$ 398,051</u>

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2011

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards included the federal grant activity of D.A.R.T. (Domestic Abuse Resistance Team) is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the presentation of the basic financial statements. These programs have been clustered to create a major type program for audit purposes.

**D.A.R.T. (Domestic Abuse Resistance Team)
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2011**

I have audited the financial statements of D.A.R.T. (Domestic Abuse Resistance Team) as of and for the year ended December 31, 2011, and have issued my report thereon dated June 26, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of and for the year ended December 31, 2011, resulted in an unqualified opinion.

Section I- Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes X no Significant Deficiencies ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

B. Federal Awards – N/A

Internal Control

Material Weaknesses ___yes ___no Significant Deficiencies ___yes___no

Type of Opinion on Compliance
For Major Programs

Unqualified ___ Qualified _____
Disclaimer _____ Adverse _____

Are their findings required to be reported in accordance with Circular A-133, Section .510 (a)?

C. Identification of Major Programs: N/A

Dollar threshold used to distinguish between Type A and Type B Programs.

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?

Section II- Financial Statement Findings

There were no findings for the year ended December 31, 2011.

Section III-Federal Award Findings and Question Costs

This section is not applicable for this entity.

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Prior Year Findings
For the Year Ended December 31, 2011

A. Report on Internal Control and Compliance Material to the Financial Statements

There were no prior year findings for the year ended December 31, 2010

Management Letter

No management letter was issued.